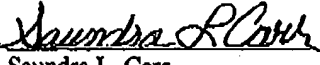


steps," and restriction is therefore proper because, "the inventions have acquired a separate status in the art in view of their different classification."

But the fact that a product and the process used to make it are classified differently is not dispositive of whether they are "distinct," and indeed, it would be surprising if they were not classified differently, given the labyrinthine classification system employed by the USPTO. Instead, the test of whether they are distinct is whether "the product as claimed can be made by another and materially different process." (MPEP 806.05(f), original and added emphasis.) While it may be the case that "the black matrix and the protrusion can be formed in two separate ... steps," as alleged by the Examiner, this leaves unaddressed the question of whether this constitutes a materially different process, and the Examiner has evidently not considered whether it does or not.

The Applicant therefore submits that the Election/Restriction Requirement of 09/13/06 should be reconsidered and withdrawn as improvidently made.

If there are any questions regarding this Reply, the Examiner is invited to contact the undersigned at the number below.

Certification of Facsimile Transmission	
I hereby certify that this paper is being facsimile transmitted to the U.S. Patent and Trademark Office on the date shown below.	
 Saundra L. Carr	October 13, 2006 Date of Signature

Respectfully submitted,



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